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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

07 CV 11142

ABACUS AMERICA, INC. d/b/a
APLUS.NET,

Plaintiff,

- against -

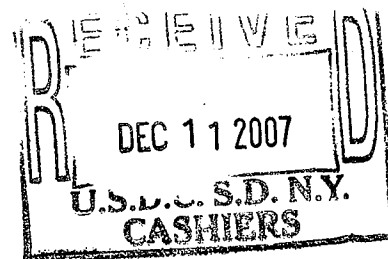
TSV GROUP, INC.,

Defendant.

Case No.:

ECF Case

RULE 7.1 STATEMENT



DISCLOSURE STATEMENT OF ABACUS AMERICA, INC. D/B/A APLUS.NET

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Abacus America, Inc. d/b/a Aplus.Net (a nongovernmental corporate party) makes the following disclosure statement:

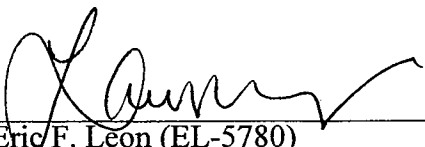
I. PARENT CORPORATIONS:

APLUS Holdings Inc.

II. PUBLICLY HELD COMPANIES OWNING 10% OR MORE OF ITS STOCK:

None.

Dated: December 10, 2007
New York, New York



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